



3015 (02-02-05)

ANNUAL REPORT

OF

Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 100 WEST RIVER AVENUE
P.O. BOX 238
BRUCE, WI 54819-0238

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MRS. TERRY HEGEHOLZ of _____
(Person responsible for accounts)

(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/28/2005
(Date)

VILLAGE CLERK-TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-09
Sewer Services	S-11
Sewer Mains	S-12
Sewer Operating Section Footnotes	S-13

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 100 WEST RIVER AVENUE

P.O. BOX 238

BRUCE, WI 54819-0238

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS. TERRY HEGEHOLZ**Title:** CLERK-TREASURER**Office Address:**

100 WEST RIVER AVENUE

P.O. BOX 238

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@presenter.com

President, chairman, or head of utility commission/board or committee:

Name: MR. RODNEY KIETH**Title:** PRESIDENT**Office Address:**

100 WEST RIVER AVENUE

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 3/28/2005**Period covered by most recent audit:** 1/1/2004-12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HARMON**Title:** SUPERINTENDENT**Office Address:**100 WEST RIVER AVENUE
P.O. BOX 238
BRUCE, WI 54819**Telephone:** (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Name of utility commission/committee: Bruce Village Board

Names of members of utility commission/committee:MR JON HAMEL, TRUSTEE
MR RODNEY KIETH, PRESIDENT
MR RICHARD LABELLE, TRUSTEE
MR ROBERT MCDONALD, TRUSTEE
MR MIKE NEWMAN, TRUSTEE
MR STEVEN QUADE, TRUSTEE
MR FRANK VREELAND, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 5/1/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

None

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	140,827	139,544	1
Operating Expenses:			
Operation and Maintenance Expense (401)	95,649	92,645	2
Depreciation Expense (403)	22,346	22,308	3
Amortization Expense (404)	0	0	4
Taxes (408)	9,948	10,138	5
Total Operating Expenses	127,943	125,091	
Net Operating Income	12,884	14,453	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,884	14,453	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,662	3,171	9
Miscellaneous Nonoperating Income (421)	0	1,000	10
Total Other Income	2,662	4,171	
Total Income	15,546	18,624	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,465)	0	11
Other Income Deductions (426)	21,569	21,561	12
Total Miscellaneous Income Deductions	3,104	21,561	
Income Before Interest Charges	12,442	(2,937)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	12,442	(2,937)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	558,139	119,394	19
Balance Transferred from Income (433)	12,442	(2,937)	20
Miscellaneous Credits to Surplus (434)	0	441,682	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	570,581	558,139	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	140,827		140,827	1
Total (Acct. 400):	140,827	0	140,827	
Operation and Maintenance Expense (401):				
Derived	95,649		95,649	2
Total (Acct. 401):	95,649	0	95,649	
Depreciation Expense (403):				
Derived	22,346		22,346	3
Total (Acct. 403):	22,346	0	22,346	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	9,948		9,948	5
Total (Acct. 408):	9,948	0	9,948	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	12,884	0	12,884	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON SPECIAL ASSESSMENTS	890	0	890	10
INTEREST ON SEWER REPLACEMENT FUND	1,435	0	1,435	11
INTEREST ON OPERATING CASH AND INVESTMENTS	337	0	337	12
Total (Acct. 419):	2,662	0	2,662	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 13
Contributed Plant - Sewer			0 14
NONE	0	0	0 15
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	2,662	0	2,662

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,465)		(18,465) 16
NONE	0	0	0 17
Total (Acct. 425):	(18,465)	0	(18,465)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,563	5,563 18
Depreciation Expense on Contributed Plant - Sewer		16,006	16,006 19
NONE	0	0	0 20
Total (Acct. 426):	0	21,569	21,569
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,465)	21,569	3,104

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	0		0 21
Total (Acct. 427):	0	0	0

Amortization of Debt Discount and Expense (428):

NONE	0		0 22
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 24
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 25
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	34,011	(21,569)	12,442
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	137,018	421,121	558,139 27
Total (Acct. 216):	137,018	421,121	558,139
Balance Transferred from Income (433):			
Derived	34,011	(21,569)	12,442 28
Total (Acct. 433):	34,011	(21,569)	12,442
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	171,029	399,552	570,581

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	68,194	0	72,633	0	140,827	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0		0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	830				830	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0		0		0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0		0		0	6
Revenues subject to Wisconsin Remainder Assessment	67,364	0	72,633	0	139,997	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,698,941	1,697,912	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	833,045	1,158,859	2
Net Utility Plant	865,896	539,053	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,052	13,425	6
Special Funds (125)	89,837	88,336	7
Total Other Property and Investments	99,889	101,761	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	86,190	73,383	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	29,316	28,077	11
Other Accounts Receivable (143)	960	1,960	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,309	3,465	14
Materials and Supplies (150)	846	906	15
Prepayments (165)	770	1,380	16
Other Current and Accrued Assets (170)	1,096	1,161	17
Total Current and Accrued Assets	122,487	110,332	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	21,090	0	20
Total Deferred Debits	21,090	0	
Total Assets and Other Debits	1,109,362	751,146	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	181,875	181,875	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	570,581	558,139	23
Total Proprietary Capital	752,456	740,014	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	208	5,154	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	5,849	5,978	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	6,057	11,132	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	350,849	0	36
Total Deferred Credits	350,849	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,109,362	751,146	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	618,244	1,079,668	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	336,218	534,993	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	278,055	533,517	0	0	3
Utility Plant Purchased or Sold (391)	0	0			4
Utility Plant in Process of Reclassification (392)	0	0			5
Utility Plant Leased to Others (393)	0	0			6
Property Held for Future Use (394)	0	11,158			7
Construction Work in Progress (395)	5,000	0			8
Utility Plant Acquisition Adjustments (396)	0	0			9
Other Utility Plant Adjustments (397)	0	0			10
Total Utility Plant	619,273	1,079,668	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	107,706	313,319	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	94,167	317,853	0	0	12
Total Accumulated Provision	201,873	631,172	0	0	
Net Utility Plant	417,400	448,496	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	184,870	583,349			768,219	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,759	16,587			22,346	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	768	(768)			0	6
Accruals charged other						7
accounts (specify):						8
None	0	0			0	9
Salvage	500	0			500	10
Other credits (specify):						11
None					0	12
					0	13
					0	14
					0	15
Total credits	7,027	15,819	0	0	22,846	16
Debits during year						17
Book cost of plant retired	726	0			726	18
Cost of removal	0	0			0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	83,465	285,849			369,314	21
					0	22
					0	23
					0	24
Total debits	84,191	285,849	0	0	370,040	25
Balance end of year (110.1)	107,706	313,319	0	0	421,025	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	3.00%				28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	88,793	301,847			390,640	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,563	16,006			21,569	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0	0			0	6
Accruals charged other						7
accounts (specify):						8
None	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
None					0	12
					0	13
					0	14
					0	15
Total credits	5,563	16,006	0	0	21,569	16
Debits during year						17
Book cost of plant retired	189	0			189	18
Cost of removal	0	0			0	19
Other debits (specify):						20
None					0	21
					0	22
					0	23
					0	24
Total debits	189	0	0	0	189	25
Balance end of year (110.1)	94,167	317,853	0	0	412,020	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	3.00%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	740	800	2
Sewer utility	106	106	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	846	906	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	181,875	1
Changes during year (explain):		
NONE		2
Balance end of year	181,875	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,978	1
Accruals:		
Charged water department expense	7,810	2
Charged electric department expense	0	3
Charged sewer department expense	2,138	4
Other (explain):		
None	0	5
Total Accruals and other credits	9,948	
Taxes paid during year:		
County, state and local taxes	5,978	6
Social Security taxes	3,942	7
PSC Remainder Assessment	157	8
Other (explain):		
None	0	9
Total payments and other debits	10,077	
Balance end of year	5,849	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE - WATER	8,487	2
SPECIAL ASSESSMENTS RECEIVABLE -SEWER	1,565	3
Total (Acct. 124):	10,052	
Special Funds (125):		
TREATMENT PLANT REPLACEMENT FUND	89,837	4
Total (Acct. 125):	89,837	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,293	6
Electric	0	7
Sewer (Regulated)	18,023	8
Other (specify):		
NONE		9
Total (Acct. 142):	29,316	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
MISCELLANEOUS FROM CUSTOMERS FOR PRIOR YEAR SERVICE	960	12
Total (Acct. 143):	960	
Receivables from Municipality (145):		
WATER ASSESSMENTS AND DELINQUENT BILLINGS 2004 TAX ROLL	2,231	13
SEWER ASSESSMENTS AND DELINQUENT BILLINGS 2004 TAX ROLL	1,078	14
Total (Acct. 145):	3,309	
Prepayments (165):		
PREPAID INSURANCE - WATER	329	15
PREPAID INSURANCE - SEWER	441	16
Total (Acct. 165):	770	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER WELL NO. 1 REHABILITATION COSTS-PSC AUTHORIZED 1/13/05	21,090	18
Total (Acct. 183):	21,090	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	350,849	20
NONE		21
Total (Acct. 253):	350,849	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	335,609	0	534,993	0	870,602	1
Materials and Supplies	770	0	106	0	876	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	146,288	0	448,334	0	594,622	4
Customer Advances for Construction					0	5
Regulatory Liability	39,646	0	135,778	0	175,424	6
NONE					0	7
Average Net Rate Base	150,445	0	(49,013)	0	101,432	
Net Operating Income	10,209	0	2,675	0	12,884	8
Net Operating Income as a percent of						
Average Net Rate Base	6.79%	N/A	N/A	N/A	12.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.2	1
Electric	0	2
Gas	0	3
Sewer	1.1	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	83,465	0	285,849	0	369,314	2
Other (specify):						
NONE	0		0		0	3
Deduct charges:						
Miscellaneous Amortization (425)	4,173		14,292		18,465	4
Other (specify):						
NONE	0		0		0	5
Balance End of Year	79,292	0	271,557	0	350,849	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Well No. 1 rehabilitation costs and pump repairs totaling \$24,609 were authorized by the PSC on January 13, 2005 to be deferred and amortized over a seven year period beginning in 2004. The amount amortized in 2004 was \$3,519. The balance will be amortized at a rate of \$3,515 per year for the years 2005 through 2010.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done .

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	66,959	67,394	1
Total Sales of Water	66,959	67,394	
Other Operating Revenues			
Forfeited Discounts (470)	305	314	2
Other Water Revenues (474)	930	870	3
Total Other Operating Revenues	1,235	1,184	
Total Operating Revenues	68,194	68,578	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	25,823	22,465	4
General Operating Expenses (680-690)	18,593	17,793	5
Total Operation and Maintenance Expenses	44,416	40,258	
Other Operating Expenses			
Depreciation Expense (403)	5,759	5,731	6
Amortization Expense (404)	0	0	7
Taxes (408)	7,810	7,847	8
Total Other Operating Expenses	13,569	13,578	
Total Operating Expenses	57,985	53,836	
NET OPERATING INCOME	10,209	14,742	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	63	205	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	63	205	
Metered Sales to General Customers (461)				
Residential	275	8,921	28,817	4
Commercial	42	2,861	8,307	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	317	11,782	37,124	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		23,665	8
Other Sales to Public Authorities (464)	13	2,487	5,965	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	333	14,332	66,959	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	23,665	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	23,665	
Forfeited Discounts (470):		
Customer late payment charges	305	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	305	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	830	7
Other (specify):		
RECONNECTING FEES	100	8
Total Other Water Revenues (474)	930	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	17,404	16,989	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	3,239	3,665	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	813	753	5
Repairs of Water Plant (650)	3,667	358	6
Transportation Expenses (660)	700	700	7
Total Plant Operation and Maintenance Expenses	25,823	22,465	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,085	8,455	8
Office Supplies and Expenses (681)	1,273	1,071	9
Outside Services Employed (682)	1,890	1,865	10
Insurance Expense (684)	1,964	2,067	11
Employees Pensions and Benefits (686)	3,791	3,621	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	590	714	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	18,593	17,793	
Total Operation and Maintenance Expenses	44,416	40,258	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	N/A	5,849	5,978	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	142	157	2
Net property tax equivalent		5,707	5,821	
Social Security	DIRECT BASED ON PAYROLL	2,026	1,946	3
PSC Remainder Assessment	BASED ON REVENUES	77	80	4
Other (specify): NONE	N/A	0	0	5
Total tax expense		7,810	7,847	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.280367				3
County tax rate	mills		7.112350				4
Local tax rate	mills		1.432665				5
School tax rate	mills		11.430615				6
Voc. school tax rate	mills		1.525894				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.781891				10
Less: state credit	mills		1.730983				11
Net tax rate	mills		20.050908				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.432665				14
Combined School Tax Rate	mills		12.956509				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.389174				17
Total Tax Rate	mills		21.781891				18
Ratio of Local and School Tax to Total	dec.		0.660603				19
Total tax net of state credit	mills		20.050908				20
Net Local and School Tax Rate	mills		13.245682				21
Utility Plant, Jan. 1	\$	618,244	618,244				22
Materials & Supplies	\$	800	800				23
Subtotal	\$	619,044	619,044				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	619,044	619,044				26
Assessment Ratio	dec.		0.713278				27
Assessed Value	\$	441,550	441,550				28
Net Local & School Rate	mills		13.245682				29
Tax Equiv. Computed for Current Year	\$	5,849	5,849				30
Tax Equivalent per 1994 PSC Report	\$	10,966					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,849					32
Tax equiv. for current year (see note 6)	\$	5,849					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,162		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	63,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,122	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	45,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	533		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	80,484	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	788		23
Total Water Treatment Plant	788	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,162	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			63,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,122	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			45,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			533	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	80,484	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			788	23
Total Water Treatment Plant	0	0	788	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	20,091		26
Transmission and Distribution Mains (343)	32,906		27
Fire Mains (344)	0		28
Services (345)	38,192	569	29
Meters (346)	30,125	1,375	30
Hydrants (348)	53,715		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	175,129	1,944	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,397		36
Transportation Equipment (373)	691		37
Other General Equipment (379)	3,389		38
Other Tangible Property (390)	0		39
Total General Plant	5,477	0	
Total utility plant in service directly assignable	335,000	1,944	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	335,000	1,944	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			20,091	26
Transmission and Distribution Mains (343)			32,906	27
Fire Mains (344)			0	28
Services (345)	186		38,575	29
Meters (346)	540		30,960	30
Hydrants (348)			53,715	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	726	0	176,347	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			1,397	36
Transportation Equipment (373)			691	37
Other General Equipment (379)			3,389	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	5,477	
Total utility plant in service directly assignable	726	0	336,218	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	726	0	336,218	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	234,306		27
Fire Mains (344)	0		28
Services (345)	38,761		29
Meters (346)	0		30
Hydrants (348)	5,177		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	278,244	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	278,244	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	278,244	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			234,306 27
Fire Mains (344)			0 28
Services (345)	189		38,572 29
Meters (346)			0 30
Hydrants (348)			5,177 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	189	0	278,055
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	189	0	278,055
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	189	0	278,055

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,771	1,771	1
February			1,692	1,692	2
March			1,580	1,580	3
April			1,577	1,577	4
May			1,852	1,852	5
June			1,671	1,671	6
July			1,816	1,816	7
August			1,636	1,636	8
September			1,744	1,744	9
October			1,698	1,698	10
November			1,758	1,758	11
December			1,746	1,746	12
Total annual pumpage	0	0	20,541	20,541	
Less: Water sold				14,332	13
Volume pumped but not sold				6,209	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				400	16
Volume related to equipment/system malfunction				1,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,400	19
Volume pumped but unaccounted for				4,809	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Percentage of water sold was 70% this year compared to 69% last year. Estimated leaks at 1,000,000 and flushing mains and operating hydrants at 300,000. Well No. 1 rehabilitation related water at 100,000.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				70	23
Date of maximum: 1/18/2004					24
Cause of maximum:					25
Continuous running during Well #1 rehabilitation.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				40	26
Date of minimum: 10/18/2004					27
Total KWH used for pumping for the year				44,213	28
If water is purchased: Vendor Name: Not Applicable					29
Point of Delivery: Not Applicable					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
222 RIVER AVENUE EAST	#1	72	8	33,915	Yes	1
635 1/2 BLACKBURN ST NORTH	#3	70	12	22,362	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	222 RIVER AVENUE EASTLACKBURN STREET NORTH			2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	BYRON JACKSON	BOWLER		5
Year Installed	1984	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	175	178		8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC		9
Year Installed	1933	1983		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	10	10		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1936		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	125		7
Total capacity in gallons (actual)	65,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	0	0	0	0	0
M	D	2.000	2,548	0	0	0	2,548
M	D	4.000	8,209	0	0	0	8,209
M	D	6.000	2,672	0	0	0	2,672
P	D	6.000	912	0	0	0	912
M	D	8.000	2,300	0	0	0	2,300
P	D	8.000	9,489	0	0	0	9,489
Total Within Municipality			26,130	0	0	0	26,130
Total Utility			26,130	0	0	0	26,130

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	1	0	178	0	1
M	1.000	138	1	0	0	139	6	2
M	1.500	3	0	0	0	3	0	3
M	2.000	4	0	0	0	4	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	2	0	0	0	2	0	6
M	6.000	2	0	0	0	2	0	7
Total Utility		329	1	1	0	329	6	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	294	18	12	(1)	299	42	1
0.750	19	0	0	0	19	0	2
1.000	8	0	0	0	8	0	3
1.250	3	0	0	1	4	0	4
1.500	2	0	0	0	2	0	5
2.000	2	0	0	0	2	0	6
3.000	3	0	0	0	3	0	7
6.000	1	0	0	0	1	0	8
Total:	332	18	12	0	338	42	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	260	25	0	3	0	11	299	1
0.750	11	8	0	0	0	0	19	2
1.000	0	4	0	4	0	0	8	3
1.250	1	2	0	1	0	0	4	4
1.500	0	1	0	1	0	0	2	5
2.000	0	1	0	1	0	0	2	6
3.000	0	0	0	3	0	0	3	7
6.000	0	1	0	0	0	0	1	8
Total:	272	42	0	13	0	11	338	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	50				50	2
Total Fire Hydrants	50	0	0	0	50	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	42

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C #650 Repairs of Water Plant: Increase in 2004 relates to Well No. 1 Rehabilitation costs of \$24,609 that the PSC has authorized a amortization period of 7 years. Authorization was dated January 13, 2005. The amount amortized in 2004 was \$3,519.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

On March 6, 2000, the Village Board passed Resolution #2000-1 authorizing a lower amount for the tax equivalent charged to the water department. The amount to be charged is to be calculated each year using the current tax rates.

Water Services (Page W-18)

General footnotes

A replacement service was added and it was financed by the utility.

Meters (Page W-19)

Explain all reported adjustments.

A review of meter sizes to billing records revealed that there was an additional 1.25" meter that was previously classified as a .625" meter.

If Tested During Year column total is zero, please explain.

The 6" meter was tested in 2002. Meter is for mobile home court for which there was no notable changes in consumption. Utility will test this meter when the 3" meters are tested.

Explain program for replacing or testing meters 1" or smaller.

The utility has been testing as many meters as possible over the past few years and expects to have all meters tested over the next 3 to 4 years. Additional suspect meters are tested based on consumption variances.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes. No. 1 in 2004 and No. 3 in 2005.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	67,201	65,534	1
Total Sewage Operating Revenues	67,201	65,534	
Other Operating Revenues			
Forfeited Discounts (631)	432	432	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	5,000	5,000	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	5,432	5,432	
Total Operating Revenues	72,633	70,966	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	27,677	29,222	8
Maintenance Expenses (831-834)	3,191	3,104	9
Customer Accounting & Collection Expenses (840-843)	5,677	5,345	10
Administrative and General Expenses (850-857)	14,688	14,716	11
Total Operation and Maintenance Expenses	51,233	52,387	
Other Operating Expenses			
Depreciation Expense (403)	16,587	16,577	12
Amortization Expense (404)	0	0	13
Taxes (408)	2,138	2,291	14
Total Other Operating Expenses	18,725	18,868	
Total Operating Expenses	69,958	71,255	
NET OPERATING INCOME	2,675	(289)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	4	216	746	1
Commercial Revenues	0	0	0	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	0	0	0	4
Total Flat Rate Service to General Customers (621)	4	216	746	
Measured Service to General Customers (622)				
Residential Revenues	261	8,456	45,569	5
Commercial Revenues	41	2,831	12,333	6
Industrial Revenues	0	0	0	7
Revenues from Public Authorities	13	2,487	8,553	8
Total Measured Service to General Customers (622)	315	13,774	66,455	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	0	0	0	10
Other Sewerage Service (625)	0	0	0	11
Interdepartmental Service (626)	0	0	0	12
 Total Sewage Operating Revenues	 319	 13,990	 67,201	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	432	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	432	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
HEALTH BENEFIT GRANT FROM THE GENERAL VILLAGE	5,000	6
Total Miscellaneous Operating Revenues (635)	5,000	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	15,621	18,008	1
Power and Fuel for Pumping (821)	7,329	7,634	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	4,227	3,080	8
Transportation Expenses (828)	500	500	9
Rents (829)	0	0	10
Total Operation Expenses	27,677	29,222	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	0	11
Maintenance of Collection System Pumping Equipment (832)	2,859	1,804	12
Maintenance of Treatment and Disposal Plant Equipment (833)	282	1,250	13
Maintenance of General Plant Structures and Equipment (834)	50	50	14
Total Maintenance Expenses	3,191	3,104	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	3,694	3,438	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	1,983	1,907	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	5,677	5,345	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	3,739	3,480	19
Office Supplies and Expenses (851)	1,330	1,110	20
Outside Services Employed (852)	1,890	1,865	21
Insurance Expense (853)	2,654	2,778	22
Employees Pensions and Benefits (854)	3,752	4,143	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	85	60	24
Miscellaneous General Expenses (856)	1,238	1,280	25
Rents (857)	0	0	26
Total Administrative and General Expenses	14,688	14,716	
Total Operation and Maintenance Expenses	51,233	52,387	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security	DIRECT BASED ON PAYROLL	1,916	2,053	1
Local and School Tax Equivalent on Meters Charged by Water Department		142	157	2
PSC Remainder Assessment	BASED ON REVENUES	80	81	3
Other (specify): NONE	N/A	0	0	4
Total tax expense		2,138	2,291	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	7,687		4
Structures and Improvements (311)	50,472		5
Service Connections, Traps, and Accessories (312)	12,883		6
Collecting Mains and Accessories (313)	118,326		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	5,528		9
Other Collecting System Equipment (316)	0		10
Total Collection System	194,896	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	30,753		13
Electric Pumping Equipment (323)	71,701		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	102,454	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	30,350		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	67,856		20
Secondary Treatment Equipment (334)	61,739		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	1,100		24
Plant Site Piping (338)	25,982		25
Flow Metering and Monitoring Equipment (339)	3,266		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			7,687	4
Structures and Improvements (311)			50,472	5
Service Connections, Traps, and Accessories (312)			12,883	6
Collecting Mains and Accessories (313)			118,326	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			5,528	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	194,896	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			30,753	13
Electric Pumping Equipment (323)			71,701	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	102,454	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			30,350	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			67,856	20
Secondary Treatment Equipment (334)			61,739	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			1,100	24
Plant Site Piping (338)			25,982	25
Flow Metering and Monitoring Equipment (339)			3,266	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	925		27
Other Treatment and Disposal Plant Equipment (341)	11,313		28
Total Treatment and Disposal Plant	202,531	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	1,398		32
Transportation Equipment (373)	691		33
Other General Equipment (379)	33,023		34
Other Tangible Property (390)	0		35
Total General Plant	35,112	0	
Total utility plant in service directly assignable	534,993	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	534,993	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			925 27
Other Treatment and Disposal Plant Equipment (341)			11,313 28
Total Treatment and Disposal Plant	0	0	202,531
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			1,398 32
Transportation Equipment (373)			691 33
Other General Equipment (379)			33,023 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	35,112
Total utility plant in service directly assignable	0	0	534,993
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	534,993

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	12,792		6
Collecting Mains and Accessories (313)	149,518		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	8,346		9
Other Collecting System Equipment (316)	0		10
Total Collection System	170,656	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	43,080		13
Electric Pumping Equipment (323)	25,687		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	68,767	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	45,812		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	102,422		20
Secondary Treatment Equipment (334)	85,107		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	39,216		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			12,792	6
Collecting Mains and Accessories (313)			149,518	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			8,346	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	170,656	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			43,080	13
Electric Pumping Equipment (323)			25,687	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	68,767	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			45,812	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			102,422	20
Secondary Treatment Equipment (334)			85,107	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			39,216	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	17,075		28
Total Treatment and Disposal Plant	289,632	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	4,462		34
Other Tangible Property (390)	0		35
Total General Plant	4,462	0	
Total utility plant in service directly assignable	533,517	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	533,517	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			17,075 28
Total Treatment and Disposal Plant	0	0	289,632
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			4,462 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	4,462
Total utility plant in service directly assignable	0	0	533,517
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	533,517

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	313	0	0	0	313	0	1
Total Utility		313	0	0	0	313	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	258	0	0	0	258	1
6.000	8,204	0	0	0	8,204	2
8.000	20,801	0	0	0	20,801	3
10.000	940	0	0	0	940	4
12.000	1,010	0	0	0	1,010	5
Total Utility	31,213	0	0	0	31,213	

SEWER OPERATING SECTION FOOTNOTES

NONE